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July 21, 2000

Mr. Bill E. Ruehman The Rockland Corporation 12320 East Skelly Drive Tulsa, Oklahoma 74128

Re: Mine Status and Disturbed Acreage, The Rockland Corporation, Rockland Mine,

S/015/085, Emery County, Utah

Dear Mr Ruehman:

The Division received your July 11, 2000 letter, describing the agreement granting Mr. Dave Taylor, of Miracle Rock Mining, temporary rights to mine on lease ML-42844-A on behalf of The Rockland Corporation. Please be aware that reclamation of disturbances created on ML-42844-A on Rockland's behalf is ultimately the responsibility of the lease holder.

Enclosed are photocopies of a portion of the surface disturbance map submitted to the Division by Dave Taylor of Live Earth Products on July 14, 2000, and two copies of the Rockland map forwarded to us by the School and Institutional Trust Lands Administration (SITLA) on June 21, 2000. A comparison of the Live Earth map with the Rockland map reveals some disparity in the amount of disturbance. We consider the Live Earth Products map to be a more accurate depiction of the current surface disturbance on both leases. This map appears to include the total affected area -- i.e., dump slopes, toe of dumps, toe of side cast material on access road, etc. If Rockland disagrees with the disturbance figure of 1.762 acres as shown on the Live Earth Products map, please provide us with a written response and a revised map describing the current site disturbance.

We are also in receipt of the July 12, 2000 letter from Mr. Taylor to SITLA protesting the use of Miracle Rock's access road by Rockland's personnel. Please be aware that a new road built to access your mine will need to be included in your total small mine disturbance.

Because of the close proximity of the Miracle Rock and Rockland Corporation mines, we request that permanent markers, such as metal posts, be placed at the mine site identifying the boundary between the two mineral leases. These markers will be used to assess the amount of disturbance assigned to each lease holder.

Page 2 Bill Ruehman M/015/085 July 21, 2000

We appreciate your continued cooperation in resolving the permitting issues associated with the two adjacent mine operations and separate mineral leases. We anticipate performing an inspection of both mine sites sometime during the current field season. We will contact you to arrange a date and time for such a visit.

If you have any questions regarding this letter, please contact me at (801) 538-5382.

Sincerely,

Doug Jensen

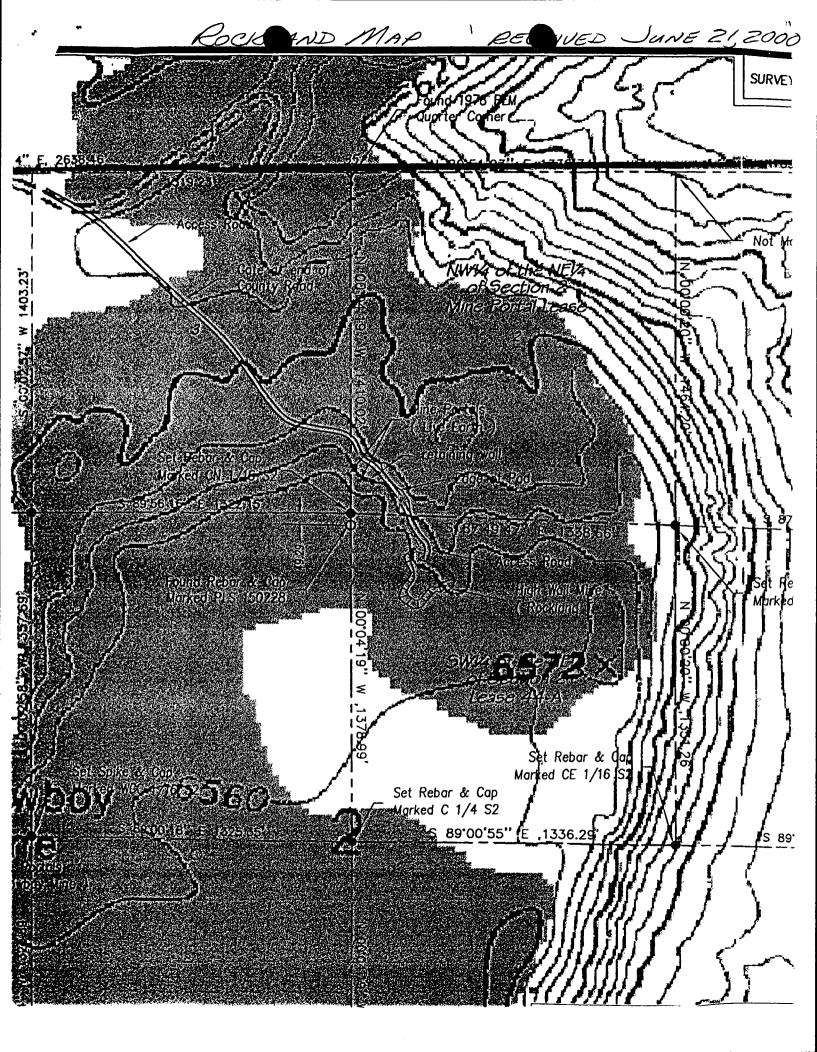
Senior Reclamation Specialist

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Enclosure: photocopy of Live Earth Products map, 2 photocopies of the Rockland Corporation map

Dave Taylor, Live Earth Products w/enclosures John Blake, SITLA w/enclosures

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